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FINANCE DEPARTMENT

NOTIFICATION

The 25th October, 2024

S.R.O. No. 551/2024— In exercise of the powers conferred by sub-section (1) of Section 9 and sub-section (5) of Section 15 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following further amendments in the notification of the Government of Odisha in the Finance Department No. 19829-FIN-CT1-TAX-0022-2017, dated the 29th June, 2017, published in the Extraordinary issue No. 1133 of the *Odisha Gazette*, dated the 29th June, 2017 bearing **S.R.O. No. 295/2017**, as amended from time to time, and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No. 22208-FIN-CT1-TAX-0005-2023, dated the 6th August, 2024, published in the Extraordinary issue No. 1487 of the *Odisha Gazette*, dated the 6th August, 2024 bearing **S.R.O. No. 395/2024**, namely:—

In the said notification,-

(a) in Schedule I – 2.5%, in List 1, after item number 232 and the entries relating thereto, the following item numbers and entries shall be inserted, namely:—

“(233)Trastuzumab Deruxtecan;

(234)Osimertinib; and

(235)Durvalumab”;

(b) In Schedule II–6%, after serial number 32B and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

“32C	1905	Extruded or expanded products, savoury or salted (other than un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion)”;
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(c) In Schedule III –9%, -

- (i) Against serial number 16, in column (3), for the words “un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion”, the words “un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion, extruded or expanded products, savoury or salted” shall be substituted;
- (ii) For serial number 435A and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

“435A	9401 [other than 9401 1000 or 9401 2000]	Seats (other than those of heading 9402), whether or not convertible into beds and parts thereof other than seats of a kind used in aircraft or seats of a kind used for motor vehicles”;
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(d) In Schedule IV – 14%, after serial number 210 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

“210A	94012000	Seats of a kind used for motor vehicles”.
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2. This notification shall be deemed to have come into force on the dated 10th day of October, 2024.

[No.29666 – FIN-CT1-TAX-0005/2023/F.]

By Order of the Governor

PRIYABRAT MISHRA

Under Secretary to Government